COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 175—*W.A.D.* (*Mis.*), *dated* 9*th April* 1930.

SUBJECT.—Instructions in the matter of accounting of Government Grants to Village Panchayets for drinking water wells and Village Improvement Works.

To

The Deputy Commissioners of Districts

All Amildars and Deputy Amildars.

Adverting to Government Order No. L. 1656-67—V. P. 27-28-30, dated 31st August 1929, directing that the grants from Government to village panchayets for drinking water wells and village improvement works may continue to be treated as outright grants and issuing certain general instructions for ensuring that the grants are used for the purposes for which they were allotted, the following supplementary instructions are issued in the matter of accounting of these Government grants.

1. The Panchayet should be required to show in the day book separately, the Government grant received (on the receipt side) and the name of the work and particulars of expenditure incurred out of the Government grant (on the disbursement side) and also maintain a subsidiary account of the grant received, spent and balance available on account of each work. A copy of this subsidiary account also may be required to be sent to the Amildar, monthly, along with copy of the day book.

2. In the classified abstract of receipts and expenditure maintained in the Taluk Office, the Government grant and the expenditure incurred therefrom will be shown under separate columns (to be opened).

3. The register of grant-in-aid prescribed for the Taluk Office in the above order will be maintained in form A (enclosed). The several grant sanctioned and drawn will be entered in serial order and a certificate will be furnished by the Amildar on the voucher for the Government grant presented at the treasury that the grant has been noted in this register. In this register two lines will be allotted for each work, the first line for noting the monthly expenditure, and the second for noting the expenditure up to the end of the month, in red ink. The expenditure incurred will be posted from copies of the day books and subsidiary accounts referred to in para 1 received from the panchayets. In the remarks column of this register the date of completion of each work the total outlay on the work, as also unspent Government grant, if any, transferred to panchayet fund proper should be noted.

4. An extract from this register showing the grant, monthly expenditure, and progressive expenditure, and balance available on account of each work in each panchayet, will be sent to the Deputy Commissioner, by the 15th of the following month. In the case of completed works, the date of completion of the work and the total outlay incurred on the work as also the unspent Government grant transferred to panchayet fund proper should also be noted in the remarks column. Works completed during a month need not be carried forward in the next month's return. It is sufficient if the date of completion, etc., is noted in the remarks column as detailed above.

5. A register in the enclosed form B will be maintained in the Deputy Commissioner's Office for consolidating the transactions of each Taluk, separate pages being allotted for each quarter. An extract from this register showing the opening balances, grant drawn and expenditure incurred out of grant for the three months of the quarter and balance available should be sent to the Revenue Commissioner and to this office, with an analysis of the balance by works in form C and with a list of works completed during the quarter in form D before the end of the month following the quarter.

6. The register prescribed for the District office in para 5 is in addition to the Register to be maintained for noting grants sanctioned by the Deputy Commissioner out of the allotment placed at his disposal. (*Vide* Article 135-B, Mysore Civil Account Code, Volume I.)

S. SHAMANNA,
Comptroller.

FORM A.

Register of grants to Village Panchayets. (To be maintained in each Taluk Office.)

Serial No.	Date	Name of village panchayet	Name of work	Authority sanctioning the grant	Amount of grant	Date of drawing	Expenditure up to the end of the previous year	Expenditure during the year (12 columns for 12 months)					Total for the year	Total progressive expenditure.	Balance	Remarks. (Date of completion of the work and total outlay and unspent amount transferred to the Fund) to be noted here
								July	August	September	October	Etc.				
1	2	3	4	5	6	7	8	9					10	11	12	13

FORM B.

Register of grants to Village Panchayets (to be maintained in the Deputy Commissioner's Office).

Serial No.	Name of Taluk	Balance at the beginning of the quarter	Receipts during the quarter	Total receipts (including the opening balance)	Payments during the quarter	Closing balance at the end of the quarter	Deduct unspent balance on account of completed works if any	Net balance on account of works in progress	Remarks (Date of completion of work and total outlay to be noted)
1	2	3	4	5	6	7	8	9	10

FORM C.

Statement of unspent Government grants to Village Panchayets at the end of.....193 . (To be sent to the Revenue Commissioner and Comptroller).

Serial No.	Name of Taluk	Name of Panchayet	Name of work	Authority sanctioning the grant	Amount of grant	Date of drawing	Expenditure incurred upto the end of the quarter	Balance	Remarks (Reasons for the delay in execution of the work)
1	2	3	4	5	6	7	8	9	10

FORM D.

Grants to Village Panchayets. List of works completed during the quarter. (To be sent to the Revenue Commissioner and Comptroller).

Serial No.	Name of Taluk	Name of Panchayet	Name of work	Estimate sanctioned	Government grant drawn	Date of drawing	Total outlay from Government grant	Outlay from V. P. Fund	Total	Balance of Government grant, if any, transferred to fund	Date of completion of the work	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13